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May 14, 2009

Allan Rawland, Director of Behavioral Health

Behavioral Health Administration Office
268 W. Hospitality Lane, Suite 400
San Bernardino, CA 92415

SUBJECT: BEHAVIORAL HEALTH CASH CONTROLS FOLLOW-UP AUDIT

Introductory Remarks

In compliance with Article V, Section 6, of the San Bernardino County Charter, the Board of Supervisor's Policy Statement on Internal Operational Auditing, and the Internal Controls and Cash Manual (ICCM), we have completed a follow-up audit of the Behavioral Health Cash Controls audit conducted in early 2008. Both audits were conducted in accordance with the International Standards for the Professional Practice of Internal Auditing developed by the Institute of Internal Auditors.

Objectives, Scope and Methodology

The objective of this follow-up audit was to determine whether the Department of Behavioral Health (DBH) implemented the two recommendations contained in the original audit report. To achieve this objective we:

- Interviewed DBH employees
- Reviewed and analyzed internal controls

Conclusion

All of the recommendations from the previous report have been implemented by DBH. No further follow-up on these recommendations will be necessary.

A draft report was delivered to the DBH on 4/28/2009, and the results were discussed on 5/12/2009.

Prior Audit's Findings and Recommendations with Current Status

The details of the prior audit's finding and recommendations and their implementation status are below:

Finding 1: Late Deposits

Staff held on to cash receipts and made deposits twice per week regardless of daily amounts collected.

Recommendation:

We recommend that management schedule a daily Brinks pick up for deposits. We also recommend that staff prepare deposits for pick up when they collect \$1,000 or more in cash receipts. However, if the department collects under \$1,000 in cash receipts, we recommend that they prepare deposits for pick up at least weekly.

Current Status: Implemented.

Finding 2: Lack of Accountability for Cash

Multiple staff members work from the same cash box when collecting cash receipts in the business office.

Recommendation:

We recommend that Management divide the department's change fund into separate cash boxes and assign each employee, who collects cash receipts, their own cash box.

Current Status: Implemented.

Thank you very much for the cooperation extended by your staff during the course of this audit.

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

By: Howard Ochi, CPA
Chief Deputy Auditor
Internal Audits Section

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